IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 9180 of 2000

For Approval and Signature:

Hon'ble MR.JUSTICE B.C.PATEL
and
Hon'ble MR.JUSTICE RAVI R. TRIPATHI

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

SHREEJI COLOURCHEM INDUSTRIES

Versus

UNION OF INDIA

Appearance:

MR MIHIR H JOSHI for Petitioner

MR AKSHAY H MEHTA for Respondent No. 1

MR MUKESH R SHAH for Respondent No. 2

CORAM : MR.JUSTICE B.C.PATEL
and
MR.JUSTICE RAVI R. TRIPATHI

Date of decision: 15/01/2001

ORAL JUDGEMENT (Per : MR.JUSTICE B.C.PATEL)

Rule. Mr. Akshay Mehta and Mr.Mukesh R. Shah, learned advocates waive service of rule on behalf of respondents nos.1 and 2 respectively.

2. The matter is pending before us since August 2000, whereas it has been pending before CEGAT since long. The appeal was dismissed on the ground of non payment of pre deposit. Learned counsel pointed out the grounds with regard to financial hardships. A statement is also placed on record in this behalf, which has been scrutinised by the Chartered Accountant.

3. Learned counsel appearing for the Revenue has submitted that without entering into the merits of the case, the Tribunal may be directed to restore the appeal and dispose of the same within a period of two months. Learned counsel has submitted that the finding, if recorded by the Court one way or the other, may affect the parties prejudicially before the appellate forum; hence requested us not to record reasons.

4. In view of the above, we allow this petition with the direction that the Tribunal shall restore the appeal and dispose of the same within a period of two months without insisting for pre deposit. The petition stands allowed accordingly. Rule is made absolute to the aforesaid extent. No order as to costs.

(B.C. Patel, J.)

(Ravi R. Tripathi, J.)

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